

Revenue Service, Fifth Floor  
19 Staniford Street  
Boston, MA 02114-2589

## DISCREPANCY NOTICE

QUARTER ENDING:

DUE:

EMPLOYER  
NO.:

NAME/ADDRESS:

DATE:

THIS FORM IS TO BE USED ONLY FOR CORRECTING REPORT PREVIOUSLY SUBMITTED. SEE INSTRUCTIONS ON REVERSE SIDE.

	DUA USE ONLY	A AS REPORTED	B AS CORRECTED	C INCREASE	D DECREASE
GROSS WAGES					
LESS: EXCESS WAGES					
TOTAL WAGES					
CONTRIBUTION RATE		%	%		
CONTRIBUTION DUE					
CONTRIBUTION PAID		1. ADDITIONAL CONTRIBUTION DUE			
CONTRIBUTION INTEREST DUE		2. CONTRIBUTION INTEREST DUE			
CONTRIBUTION INTEREST PAID		2A. PENALTY DUE			8. OVERPAID CONTRIBUTION
WORKFORCE TRAINING FUND RATE		%	%		
WORKFORCE TRAINING FUND DUE					
WORKFORCE TRAINING FUND PAID		4. ADDITIONAL WFT DUE			
WORKFORCE TRAINING FUND INTEREST DUE		5. WFT INTEREST DUE			
WORKFORCE TRAINING FUND INTEREST PAID		6. ADDITIONAL WFT AMOUNT DUE (ADD 4 + 5)			9. OVERPAID WFT
PENALTY DUE					
PENALTY PAID					
NET TOTAL		7. AMOUNT DUE (ADD 3 + 6) →			
		10. TOTAL OVERPAID (ADD 8 + 9) →			
FOR EACH MONTH, ENTER THE NUMBER OF COVERED EMPLOYEES WHO WORKED DURING OR RECEIVED PAY FOR THE PAYROLL PERIOD WHICH INCLUDES THE 12 OF THE MONTH. IF NO EMPLOYMENT IN THE PAYROLL PERIOD, ENTER ZERO.		ENTER EMPLOYEE COUNT →		1ST MO.	2ND MO.

REASON FOR REFUND: \_\_\_\_\_

**CERTIFICATE (MUST BE EXECUTED)** I certify the information in this report is true and correct to the best of my knowledge and belief; that the wages reported represent all wages paid during this quarter for employment covered by the Law; and that no part of the contribution reported was, or is to be deducted from workers' wages. THIS STATEMENT IS MADE UNDER THE PENALTIES OF PERJURY. **REPORT MUST BE SIGNED.**

Signed: \_\_\_\_\_ Print Name: \_\_\_\_\_ Date: \_\_\_\_\_

Title: \_\_\_\_\_ Phone No.: \_\_\_\_\_

## INSTRUCTIONS TO EMPLOYER - PLEASE READ CAREFULLY

- A. Enter the figures in Column A that you reported for the quarter.
- B. If the figures reported are CORRECT, but you have UNDERPAID your Contribution Due, enter the difference between Contribution Due and the amount of Contribution Paid in Item 1. If these conditions apply to the Workforce Training Fund then enter any additional surcharge due in Item 4. If penalty is also underpaid, enter the difference between the amount paid and the amount due in Item 2A.
- C. Underpayments of Contribution and Workforce Training Fund carry interest at the rate of 12% per year from the quarter due date of the original report until the date paid. Compute interest on Additional Contribution Due and enter in item 2. Compute interest on Additional Workforce Training Fund Due and enter in Item 5.
- D. Add Items 1, 2 and 2A and enter in Item 3. Add Items 4 and 5 and enter in Item 6. Items 3 and 6 should be added and entered in Item 7. This will be the total amount you should pay with the return copy of this report. Make Check Payable To:  
Massachusetts Division of Unemployment Assistance
- E. If the figures reported are CORRECT but you have OVERPAID your Contribution Due, enter the amount of overpayment in Item 8. The same will apply for Workforce Training Fund overpayments which should be entered in Item 9. Items 8 and 9 should be added to show the total amount of overpayment which should be entered in Item 10.
- F. If the figures reported are INCORRECT, enter correct figures in Column B. Compute the change from Column A and enter in Column C or D, as appropriate.
- G. If recomputation results in an INCREASE in Contribution Due or in Workforce Training Fund Due, deduct amount of Contribution Paid or Workforce Training Fund Paid from corrected Contribution Due or Workforce Training Fund Due and enter in Items 1 and 4.
- H. If recomputation results in a DECREASE in Contribution and Workforce Training Fund Due, deduct corrected Contribution Due from Amount of Contribution Paid and Workforce Training Fund Due from Amount of Workforce Training Fund Paid and enter in Items 8 and 9. Add Items 8 and 9 and enter in Item 10.
- I. **CERTIFICATE (Must Be Executed).** In the case of a corporation or association, it must be signed by the president, secretary, treasurer, or an officer exercising a corresponding function, and in the case of a partnership or proprietorship, by a partner or the proprietor. Reports not certified will not be accepted.
- J. **EMPLOYEE COUNT.** For each month listed, enter the number of all full-time and part-time employees in covered employment (subject to the Massachusetts Employment and Training Law) who performed services during the payroll period which includes the 12th of the month. If no employment in the payroll period, enter zero.
- K. **Governmental Employers** are exempt from payment of Workforce Training Fund and do not report excess wages.
- L. Call (617) 626-5090 for assistance, if necessary.

**OVERPAID AMOUNTS WILL BE APPLIED TO PAST OR FUTURE DEBT.**